

Message Text

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PAGE 01 USUN N 01773 061702Z
ACTION L-03

INFO OCT-01 IO-13 ISO-00 TRSE-00 OMB-01 ABF-01 EB-07
/026 W

-----061706Z 085528 /46

P 061545Z JUN 77
FM USMISSION USUN NEW YORK
TO SECSTATE WASHDC PRIORITY 3881
INFO USMISSION GENEVA PRIORITY

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E.O. 11652: N/A
TAGS: ETAL, ITU
SUBJECT: UNITED NATIONS PRACTICE ON REIMBURSING EMPLOYEES
FOR US TAXES ON LUMP SUM WITHDRAWALS

REF: STATE 121999

1. WE HAVE SPOKEN TO BLAINE SLOAN, DIRECTOR UNITED NATIONS
GENERAL LEGAL DIVISION, CONCERNING POSITION OF UNITED NATIONS
LEGAL OFFICE ON QUESTION OF TAX REIMBURSEMENT OF LUMP SUM
WITHDRAWALS.

2. UNITED NATIONS LEGAL OFFICE TAKES POSITION THAT LUMP SUM
PAYMENTS RECEIVED AS A WITHDRAWAL SETTLEMENT ARE CONSIDERED
TO CONSTITUTE PART OF TERMINAL PAYMENTS RECEIVED BY A UNITED
NATIONS OFFICIAL AND ARE THEREFORE EXEMPT FROM NATIONAL
TAXATION TO SAME EXTENT AS SALARY AND OTHER EMOLUMENTS.

3. UNITED NATIONS LEGAL OFFICE HAS FURNISHED US WITH
GUIDE TO NATIONAL TAXATION OF UNITED NATIONS JOINT STAFF
PENSION FUND BENEFITS WITH SPECIAL REFERENCE TO UNITED STATES
TAXES. PARAGRAPH TWO OF PART ONE OF THIS DOCUMENT CONTAINES
PRECISE VIEWS OF UNITED NATIONS LEGAL OFFICE ON THIS
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SUBJECT. WE ARE POUCHING COPIES OF THIS DOCUMENT TO
US MISSION GENEVA AND IO/IBC/BA-FRANK MC CORMIK.

4. SENIOR UNITED NATIONS OFFICIALS ARE CONTINUING TO COMMUNICATE
WITH ITU IN AN EFFORT TO RESOLVE PROBLEM.
LEONARD

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TELECOMMUNICATION, TAX LAW, INTERNATIONAL ORGANIZATIONS, PERSONNEL COMPENSATION, PENSIONS, TAX RELIEF, INCOME TAXES
Control Number: n/a
Copy: SINGLE
Sent Date: 06-Jun-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 22 May 2009
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977USUNN01773
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Executive Order: N/A
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Expiration:
Film Number: D770201-0130
Format: TEL
From: USUN NEW YORK
Handling Restrictions: n/a
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ISecure: 1
Legacy Key: link1977/newtext/t19770685/aaaacwxd.tel
Line Count: 61
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 21253984-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
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Reference: 77 STATE 121999
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
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Review Withdrawn Fields: n/a
SAS ID: 2256562
Secure: OPEN
Status: NATIVE
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